



# Trustees' Financial Summary

FY2002-03

Submit ID: 0320-777778

**15 Flathead County  
0320 Helena Flats Elem**

**Due Dates:**

Trustees' Financial Summary due to County Superintendent ..... August 15

Trustees' Financial Summary due to Office of Public Instruction ..... 2nd Monday in September

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk** Tonnie Decker

Phone #: (406) 257-2301

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees** William Leininger

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent** Donna Maddux

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Black Mountain

For FY03 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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15 Flathead County

0320 Helena Flats Elem

PRC	Title	Project Type	Project Number	CFDA #
132	Gifted & Talented	STATE	150320130	State
142	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1503201403	84.367
215	local	LOCAL		
222	REAP	FEDERAL	150320222	84.358A
225	Goals 2000	FEDERAL	11522230	84.276A
235	enterprise/montessori p.s.	LOCAL		
255	centurytel	LOCAL		
275	bike path	LOCAL		
312	Title I, Part A, Accountability	FEDERAL	1503203103	84.348A
392	Title V, Part A, Innovative Programs	FEDERAL	1502303903	84.298
485	Gifted & Talented	STATE	150320130	State
602	Title II, Part D, Ed Technology	FEDERAL	1503206003	84.318
619	5-yr Comprehensive Plan	LOCAL		

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FY2002-03

Submit ID: 0320-777778

**15 Flathead County**  
**0320 Helena Flats Elem**

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	122,039.25	368.07		4,295.48
02	Taxes Receivable - Real and Personal (120-149)	42,322.12			
03	Taxes Receivable - Protested (150-159)	.01			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	2,303.14			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>166,664.52</b>	<b>368.07</b>		<b>4,295.48</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	42,322.13			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>42,322.13</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)	2,303.14			
37	Reserve for Encumbrances (953)	55,151.70			
48	Fund Balance for Budget (961-970)	66,887.55	368.07		4,295.48
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>124,342.39</b>	<b>368.07</b>		<b>4,295.48</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>166,664.52</b>	<b>368.07</b>		<b>4,295.48</b>

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FY2002-03

Submit ID: 0320-777778

**15 Flathead County**  
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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	573.84	18,818.13	24,879.33	
02	Taxes Receivable - Real and Personal (120-149)	2,936.72			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>3,510.56</b>	<b>18,818.13</b>	<b>24,879.33</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,936.72			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>2,936.72</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			22.65	
48	Fund Balance for Budget (961-970)	573.84	18,818.13	24,856.68	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>573.84</b>	<b>18,818.13</b>	<b>24,879.33</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>3,510.56</b>	<b>18,818.13</b>	<b>24,879.33</b>	

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FY2002-03

Submit ID: 0320-777778

15 Flathead County  
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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,080.48	6,010.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			2,080.48	6,010.00
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			2,080.48	6,010.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>			2,080.48	6,010.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			2,080.48	6,010.00

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FY2002-03

Submit ID: 0320-777778

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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

FY2002-03

Submit ID: 0320-777778

**15 Flathead County**  
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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	.36	4,530.15	182.48	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	.36	4,530.15	182.48	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	.36	4,530.15	182.48	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	.36	4,530.15	182.48	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	.36	4,530.15	182.48	

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		662.74		
02	Taxes Receivable - Real and Personal (120-149)		6.72		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		669.46		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		6.72		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		6.72		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		662.74		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		662.74		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		669.46		

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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FY2002-03

Submit ID: 0320-777778

15 Flathead County  
0320 Helena Flats Elem

ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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FY2002-03

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,119.75	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			9,119.75	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)			9,119.75	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			9,119.75	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			9,119.75	



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FY2002-03

Submit ID: 0320-777778

15 Flathead County  
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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,364.24	38,119.68		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,364.24	38,119.68		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	566.65			
23	Warrants Payable (620)	3,672.59	38,119.68		
24	Other Current Liabilities (621-679)	125.00			
35	<b>TOTAL LIABILITIES</b>	4,364.24	38,119.68		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,364.24	38,119.68		



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FY2002-03

Submit ID: 0320-777778

15 Flathead County  
0320 Helena Flats Elem

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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FY2002-03

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0320 Helena Flats Elem

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)			42,345.00	
11	Buildings and Building Improvements (331 & 332)			704,768.00	
12	Machinery and Equipment (341 & 342)			18,000.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				6,192.48
15	Amounts to be Provided (404-406)				53,230.74
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>765,113.00</b>	<b>59,423.22</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				15,994.65
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				43,428.57
35	<b>TOTAL LIABILITIES</b>				<b>59,423.22</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			765,113.00	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>765,113.00</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>765,113.00</b>	<b>59,423.22</b>



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**0320 Helena Flats Elem**

## 01 - General Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	182,264.57	245,297.16
1112 District Levy - Personal Property	17,380.65	14,382.09
1113 District Levy - Heavy Motor Vehicles	9,375.98	14,572.53
1190 Penalties and Interest on Taxes	1,981.31	3,524.61
1510 Interest Earnings	2,465.28	1,397.36
1900 Other Revenue from Local Sources	0.00	1.00
3110 Direct State Aid	383,020.29	398,356.75
3115 State Spec Ed Allowable Cost Pymt to Districts	29,992.62	32,415.63
3120 State Guaranteed Tax Base Aid	178,413.30	185,736.78
3440 State HB20/SB417 Prop Tax Reimb	3,101.47	2,677.48
3444 State School Block Grant	47,880.47	46,663.22
6100 Material Prior Period Revenue Adjustments	-2,879.96	4,601.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>852,995.98</b>	<b>949,625.83</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	385,777.43	419,105.96
2XX Personal Services - Employee Benefits	60,851.74	72,089.54
3XX Purchased Professional and Technical Services	2,714.35	2,261.76
4XX Purchased Property Services	7,908.90	101.00
5XX Other Purchased Services	1,134.00	5,724.24
6XX Supplies and Materials	30,208.64	46,036.58
7XX Property and Equipment Acquisition	5,472.43	9,747.37
810 Dues and Fees	515.00	1,370.00
221X Improvement of Instruction Services		
5XX Other Purchased Services	7,807.81	2,790.31
8XX Other Expenditures	70.00	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	38,903.00	41,422.00
2XX Personal Services - Employee Benefits	4,596.11	5,454.72
4XX Purchased Property Services	78.00	0.00
6XX Supplies and Materials	3,222.93	2,619.32
23XX Support Services - General Administration		
1XX Personal Services - Salaries	70,941.15	75,686.44
2XX Personal Services - Employee Benefits	13,245.61	16,526.63
3XX Purchased Professional and Technical Services	9,841.26	0.00
4XX Purchased Property Services	712.00	6,009.96



# Trustees' Financial Summary

FY2002-03

Submit ID: 0320-777778

**15 Flathead County**  
**0320 Helena Flats Elem**

## 01 - General Fund

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		5XX	Other Purchased Services	11,183.28	6,541.89
		6XX	Supplies and Materials	2,108.36	2,368.50
		7XX	Property and Equipment Acquisition	899.00	0.00
		810	Dues and Fees	1,813.00	2,480.00
		8XX	Other Expenditures	91.00	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	23,999.88	27,000.00
		2XX	Personal Services - Employee Benefits	3,758.04	4,724.78
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	27,296.43	30,744.12
		2XX	Personal Services - Employee Benefits	3,884.18	4,768.13
		4XX	Purchased Property Services	36,737.34	39,221.30
		5XX	Other Purchased Services	7,920.00	9,883.39
		6XX	Supplies and Materials	6,361.59	5,919.60
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	2,877.50	3,005.00
		2XX	Personal Services - Employee Benefits	16.09	18.74
		4XX	Purchased Property Services	1,476.13	2,731.15
		6XX	Supplies and Materials	792.83	742.59
		8XX	Other Expenditures	60.50	101.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	923.80	6,666.54
270	Gifted and Talented				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	750.00	0.00
		2XX	Personal Services - Employee Benefits	4.20	0.00
		5XX	Other Purchased Services	483.92	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	39,498.04	33,440.55
		2XX	Personal Services - Employee Benefits	4,593.13	10,312.63
		6XX	Supplies and Materials	123.00	1,794.09
	21XX	Support Services - Students			
		3XX	Purchased Professional and Technical Services	3,937.00	3,946.50
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	7,365.12	3,120.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0320-777778

**15 Flathead County  
0320 Helena Flats Elem**

## 01 - General Fund

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2002 Value	2003 Value
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	15,044.00	0.00
		2XX	Personal Services - Employee Benefits	4,704.85	0.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	9,661.94
		2XX	Personal Services - Employee Benefits	0.00	1,820.98
		5XX	Other Purchased Services	0.00	538.12
		6XX	Supplies and Materials	0.00	197.22
		810	Dues and Fees	0.00	20.00
410	Miscellaneous Federal Grants Direct from Feds				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	4,786.00
		2XX	Personal Services - Employee Benefits	0.00	5,226.25
		6XX	Supplies and Materials	0.00	7.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		3XX	Purchased Professional and Technical Services	0.00	1,275.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	4,081.37	3,000.00
		2XX	Personal Services - Employee Benefits	22.83	18.71
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	3,784.78	5,763.12
		2XX	Personal Services - Employee Benefits	21.16	35.92
		5XX	Other Purchased Services	806.66	868.37
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	0.00	5,461.39
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>861,419.37</u>	<u>945,156.35</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0320-777778

15 Flathead County

0320 Helena Flats Elem

## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					83,234.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					949,625.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					945,156.35	(3)
Increase/Decrease of Reserve for Inventories						
This Year	2,303.14	Less Last Year	2,156.65	(4a)	146.49	
Increase/Decrease of Reserve for Encumbrances						
This Year	55,151.70	Less Last Year	18,660.16	(4b)	36,491.54	
					36,638.03	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					124,342.39	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0320-777778

15 Flathead County  
0320 Helena Flats Elem

## 10 - Transportation Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	9.93	5.05
1900	Other Revenue from Local Sources	25.00	0.00
3210	State On-Schedule Trans Reimb	25.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>59.93</u>	<u>5.05</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
5XX	Other Purchased Services	50.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>50.00</u>	<u>0.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				363.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				5.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				0.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				368.07	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0320-777778

15 Flathead County

0320 Helena Flats Elem

## 12 - School Food Services Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	44.12	40.66
1621 Lunch Sales	8,409.85	9,193.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	8,453.97	9,234.21

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	2,287.35
6XX Supplies and Materials	6,671.35	5,389.75
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,671.35	7,677.10

## Schedule of Changes Worksheet

Beginning Fund Balance	2,738.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,234.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,677.10	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,295.48	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0320-777778

15 Flathead County

0320 Helena Flats Elem

## 13 - Tuition Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	15,368.98	16,182.45
1112	District Levy - Personal Property	1,788.15	1,208.01
1113	District Levy - Heavy Motor Vehicles	781.66	939.30
1190	Penalties and Interest on Taxes	171.44	308.58
1510	Interest Earnings	287.24	97.18
3440	State HB20/SB417 Prop Tax Reimb	89.80	57.88
3444	State School Block Grant	4,265.46	4,157.02

### Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

22,752.73      22,950.42

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
5XX	Other Purchased Services	22,407.00	18,525.00
280	Special Education - Local and State		
1XXX	Instruction		
5XX	Other Purchased Services	5,429.00	4,077.00

### Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

27,836.00      22,602.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0320-777778

15 Flathead County

0320 Helena Flats Elem

## 13 - Tuition Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					225.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					22,950.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					22,602.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					573.84	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0320-777778

**15 Flathead County  
0320 Helena Flats Elem**

## 14 - Retirement Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	222.86	155.72
2240	County Retirement Distribution	60,135.05	69,006.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>60,357.91</u>	<u>69,161.84</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	38,112.71	39,954.26
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	3,843.40	3,948.85
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	7,008.60	7,215.35
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	2,371.06	2,573.97
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	2,696.74	2,930.90
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	284.28	286.47
270	Gifted and Talented		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	74.10	0.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	3,902.19	3,187.96
291	Federal Title I Grant - Educationally Deprived/Compensat		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	1,486.27	0.00
360	State Gifted & Talented Reimbursement		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	921.09
410	Miscellaneous Federal Grants Direct from Feds		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	456.26



# Trustees' Financial Summary

FY2002-03

Submit ID: 0320-777778

**15 Flathead County  
0320 Helena Flats Elem**

## 14 - Retirement Fund

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2002 Value	2003 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	403.22	286.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	373.90	767.47
<b>910</b>	<b>Budget Amendment</b>				
1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	6,708.10	0.00
	222X	Educational Media Services			
		2XX	Personal Services - Employee Benefits	676.47	0.00
	23XX	Support Services - General Administration			
		2XX	Personal Services - Employee Benefits	1,233.56	0.00
	25XX	Support Services - Business			
		2XX	Personal Services - Employee Benefits	417.32	0.00
	26XX	Operation and Maintenance of Plant Services			
		2XX	Personal Services - Employee Benefits	474.64	0.00
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	50.04	0.00
270	Gifted and Talented				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	13.04	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	686.81	0.00
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	261.59	0.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	70.97	0.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	65.81	0.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0320-777778

**15 Flathead County  
0320 Helena Flats Elem**

## 14 - Retirement Fund

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
910 Subtotal	10,658.35	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>71,214.82</b>	<b>62,528.58</b>

### Schedule of Changes Worksheet

Beginning Fund Balance		12,184.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		69,161.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		62,528.58	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		18,818.13	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0320-777778

**15 Flathead County  
0320 Helena Flats Elem**

## 15 - Miscellaneous Programs Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2003 Value
<b>132 Gifted &amp; Talented</b>	
3290 State - Other State Grants	918.00
<b>142 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	13,193.00
<b>215 local</b>	
1510 Interest Earnings	294.09
<b>222 REAP</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	17,001.00
<b>235 enterprise/montessori p.s.</b>	
1945 Fees - Users/Resale of Supplies	19,583.75
<b>255 centurytel</b>	
1920 Contributions/Donations from Private Sources	150.00
<b>275 bike path</b>	
1920 Contributions/Donations from Private Sources	841.63
<b>312 Title I, Part A, Accountability</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	25,002.00
<b>392 Title V, Part A, Innovative Programs</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,853.00
<b>602 Title II, Part D, Ed Technology</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,103.00
<b>619 5-yr Comprehensive Plan</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,620.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	81,559.47

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value
<b>132 Gifted &amp; Talented</b>	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	915.98
<b>142 Title II, Part A, Teacher/Principal Train/Recruit</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	13,193.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0320-777778

**15 Flathead County  
0320 Helena Flats Elem**

## 15 - Miscellaneous Programs Fund

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value
420 Title I, Part A, Improving Basic Programs	
<b>142 Subtotal</b>	13,193.00
<b>222 REAP</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	749.93
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
5XX Other Purchased Services	55.00
6XX Supplies and Materials	6,959.08
7XX Property and Equipment Acquisition	894.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	355.84
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	3,500.00
6XX Supplies and Materials	4,471.05
<b>222 Subtotal</b>	16,984.90
<b>225 Goals 2000</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	134.65
<b>235 enterprise/montessori p.s.</b>	
5XX Non-Public School Programs	
1XXX Instruction	
1XX Personal Services - Salaries	9,167.50
<b>275 bike path</b>	
8XX Community Services Programs	
33XX Community Services	
8XX Other Expenditures	600.00
<b>312 Title I, Part A, Accountability</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	25,002.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0320-777778

15 Flathead County

0320 Helena Flats Elem

## 15 - Miscellaneous Programs Fund

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value
<b>392 Title V, Part A, Innovative Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,853.00
<b>602 Title II, Part D, Ed Technology</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,103.00
<b>619 5-yr Comprehensive Plan</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,620.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block; width: 100px;"></div> 0.00      70,574.03

### Schedule of Changes Worksheet

Beginning Fund Balance	14,621.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	81,559.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	70,574.03	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year            0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances		
This Year            22.65    Less Last Year            750.00	(4b)	-727.35
		-727.35 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	24,879.33	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0320-777778

15 Flathead County

0320 Helena Flats Elem

## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
132 Gifted & Talented	918.00	915.98	2.02
142 Title II, Part A, Teacher/Principal Train/Recruit	13,193.00	13193.00	.00
215 local	294.09	0.00	294.09
222 REAP	17,001.00	16984.90	16.10
225 Goals 2000	0.00	134.65	-134.65
235 enterprise/montessori p.s.	19,583.75	9167.50	10416.25
255 centurytel	150.00	0.00	150.00
275 bike path	841.63	600.00	241.63
312 Title I, Part A, Accountability	25,002.00	25002.00	.00
392 Title V, Part A, Innovative Programs	1,853.00	1853.00	.00
485 Gifted & Talented	0.00	0.00	.00
602 Title II, Part D, Ed Technology	1,103.00	1103.00	.00
619 5-yr Comprehensive Plan	1,620.00	1620.00	.00
<b>Total</b>	<b>81,559.47</b>	<b>70,574.03</b>	<b>10,985.44</b>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0320-777778

15 Flathead County  
0320 Helena Flats Elem

## 20 - Lease-Rental Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	71.42	31.74
1910 Rentals	270.00	2,005.00
1920 Contributions/Donations from Private Sources	1,315.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,656.42	2,036.74

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
8XX Community Services Programs		
33XX Community Services		
1XX Personal Services - Salaries	2,072.25	1,827.00
2XX Personal Services - Employee Benefits	8.36	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,080.61	1,827.00

## Schedule of Changes Worksheet

Beginning Fund Balance	1,870.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,036.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,827.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00   Less Last Year                   0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00   Less Last Year                   0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,080.48	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0320-777778

15 Flathead County

0320 Helena Flats Elem

## 21 - Compensated Absence Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	14.80	13.54
5300 Operating Transfers from Other Funds	0.00	5,461.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	14.80	5,474.93

### Schedule of Changes Worksheet

Beginning Fund Balance	535.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,474.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00   Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00   Less Last Year           0.00           (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,010.00	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0320-777778

15 Flathead County  
0320 Helena Flats Elem

## 28 - Technology Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	58.22	5.61
3281	State Technology Aid	184.17	0.00
9710	Residual Equity Transfers In	106.35	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		348.74	5.61

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
6XX	Supplies and Materials	176.95	317.46
52XX	Capital Leases or Long Term Notes with Board of Investm		
840	Principal On Debt	0.00	1,740.47
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		176.95	2,057.93

## Schedule of Changes Worksheet

Beginning Fund Balance				2,052.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				5.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				2,057.93	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.36 (5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0320-777778

15 Flathead County

0320 Helena Flats Elem

## 29 - Flexibility Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	26.69
3282 State Flexibility Fund Allocation	0.00	4,503.46
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	4,530.15

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,530.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00   Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00   Less Last Year           0.00           (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,530.15	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0320-777778

15 Flathead County  
0320 Helena Flats Elem

## 50 - Debt Service Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	5.11	0.00
1112 District Levy - Personal Property	0.65	0.00
1190 Penalties and Interest on Taxes	3.74	0.00
1510 Interest Earnings	1.36	1.65
3440 State HB20/SB417 Prop Tax Reimb	91.52	78.45
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>102.38</b>	<b>80.10</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	106.35	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>106.35</b>	<b>0.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	102.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	80.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	182.48	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0320-777778

**15 Flathead County  
0320 Helena Flats Elem**

## 61 - Building Reserve Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	18.06	9.09
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	18.06	9.09

### Schedule of Changes Worksheet

Beginning Fund Balance	653.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year            0.00            (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	662.74	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0320-777778

15 Flathead County

0320 Helena Flats Elem

## 84 - Student Extracurricular Activities Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1700 Student Extracurricular Activity Receipts	23,177.33	40,304.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	23,177.33	40,304.95

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	22,228.49	43,651.46
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	22,228.49	43,651.46

## Schedule of Changes Worksheet

Beginning Fund Balance	12,466.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40,304.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,651.46	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00 Less Last Year           0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00 Less Last Year           0.00                   (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,119.75	(5)



# Trustees' Financial Summary

**FY2002-03**

**Submit ID: 0320-777778**

**15 Flathead County**

**0320 Helena Flats Elem**

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	18,513.18	15,915.97
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	27,836.00	22,602.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0320-777778

15 Flathead County

0320 Helena Flats Elem

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	23,462.36
b. Related Services Block Grant Entitlement	7820.14
c. Total Entitlements Subject to Reversion	31,282.50

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	41,605.73
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	52,613.77
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

### Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.



# Trustees' Financial Summary

FY2002-03

Submit ID: 0320-777778

15 Flathead County

0320 Helena Flats Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	33,440.55	0.00	0.00	0.00	
280	1XXX	2XX	10,312.63	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	1,794.09	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	3,946.50	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	3,120.00	0.00	0.00	0.00	
<b>Totals</b>			52,613.77	0.00	0.00	0.00	52,613.77



# Trustees' Financial Summary

**FY2002-03**

**Submit ID: 0320-777778**

**15 Flathead County**

**0320 Helena Flats Elem**

*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.*

*\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY03.*